

**FOR DISCUSSION AT THE ANNUAL IFTA BUSINESS MEETING**  
**August 12-13, 2020**



**IFTA SHORT TRACK PRELIMINARY BALLOT PROPOSAL**  
**#3-2020**

**Sponsor**

IFTA, Inc. Board of Trustees

**Date Submitted**

May 18, 2020

**Proposed Effective Date**

September 1, 2020

**Manual Sections to be Amended**

(January 1996 Version, Effective July 1, 1998, as revised)

Articles of Agreement

Article XVI  
R1665 – NEW

**Subject**

When Canada and the United States have declared national emergencies, the IFTA, Inc. Board of Trustees needs the authority to respond to a crisis by temporarily changing the requirements of IFTA governing documents. This response may include, but not be limited to, changing due dates of transmittals funding and the due dates for filing IFTA tax returns.

**History/Digest**

During the COVID-19 crisis, the need for flexibility within the IFTA community to quickly respond to member needs became apparent. Without express written authority in the Agreement, the IFTA, Inc. Board of Trustees could not provide relief from pending due dates and other requirements. The current ballot process requires a stringent and lengthy timeline, rather than the responsiveness needed during a crisis.

**Intent**

The intent of this Ballot is to add a provision to allow the IFTA, Inc. Board of Trustees to make temporary emergency amendments to the IFTA governing documents without a membership vote and without following the approved ballot process. The IFTA community's need for responsiveness during times of national crisis requires that proper authority be granted to the Board of Trustees to alleviate certain IFTA requirements during declared national emergencies. This Ballot will authorize the Board to take any or all of the following actions:

- Extend IFTA carrier tax return due dates

- Change due dates for jurisdictions to remit data and funds to the repository
- Change dates on which funds will be disbursed to jurisdictions by the repository
- Allow extensions of other due dates, if deemed necessary
- Temporarily reduce audit requirements

The Board's authority to temporarily amend the governing documents would be in effect only when the United States and Canada have both issued national emergency declarations.

WITHDRAWN

**Interlining Indicates Deletion; Underlining Indicates Addition**

1 R1665 TEMPORARY AMENDMENTS DURING NATIONAL DECLARED EMERGENCIES  
2

3 In times of an official national declared emergency by both the United States and Canada, the IFTA, Inc.  
4 Board of Trustees has the authority to make temporary amendments to the IFTA governing documents  
5 without complying with the requirements set forth in R1605 – R1660.  
6

7 .100 A National Declaration is defined as a national emergency proclamation issued to the  
8 public by the President of the United States and by the Prime Minister of Canada.  
9

10 .200 The declared emergency must in some way affect or have the potential to affect  
11 jurisdiction operations with respect to IFTA returns processing, IFTA fuel use tax  
12 remittance processing, carrier operations related to IFTA returns processing or the need  
13 to amend certain sections of the governing documents to ensure that credentialing  
14 requirements do not impede the transportation of interjurisdiction commerce during the  
15 emergency declaration.  
16

17 .300 The IFTA, Inc. Board of Trustees must hold a special meeting of Board members by  
18 conference call or other available means and a majority vote by the Board is required to  
19 approve any temporary amendments.  
20

21 .400 Notice shall be given to membership of any temporary amendments approved by the  
22 Board at least 7 days before the temporary amendments become effective.  
23

24 .500 The Board has the authority during the declared emergency to temporarily amend  
25 sections of any of the IFTA governing documents including the Articles of Agreement, the  
26 Procedures Manual, the Audit Manual and the Bylaws, in order to change due dates,  
27 grace periods, and other pending requirements during the national declared emergency.  
28

29 .600 A temporary amendment means the Board may amend the IFTA governing documents  
30 for a set period of time corresponding to the time period and subsequent effects of the  
31 national emergency declaration on the processes listed in 1665.200. The Board shall  
32 specify the exact time period the temporary amendment is in place and the time period of  
33 the amendment(s) shall not exceed 12 consecutive months.  
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35  
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